

Mpumalanga: Albert Luthuli(MP301) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description R thousands	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Financial Performance										
Property rates	-	-	-	21,388	21,388	21,388	9,766	26,570	-	-
Service charges	-	-	-	42,042	42,042	42,042	17,138	52,752	-	-
Investment revenue	-	-	-	4,271	4,271	4,271	3,674	15,781	-	-
Transfers recognised - operational	-	-	-	105,688	105,688	105,688	106,663	140,591	-	-
Other own revenue	-	-	-	467	467	467	24,365	2,169	-	-
Total Revenue (excluding capital transfers and contributions)				173,855	173,855	173,855	161,606	237,863	-	-
Employee costs	-	-	-	62,910	62,910	62,910	60,355	72,516	-	-
Remuneration of councillors	-	-	-	10,573	10,573	10,573	9,813	11,464	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	-	19,113	19,113	19,113	11,097	21,535	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	81,125	81,125	81,125	54,887	105,405	-	-
Total Expenditure				173,721	173,721	173,721	136,151	211,120	-	-
Surplus/(Deficit)				134	134	134	25,455	26,743	-	-
Transfers recognised - capital	-	-	-	-	-	-	25,742	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions				134	134	134	51,197	26,743	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year				134	134	134	51,197	26,743	-	-
Capital expenditure & funds sources										
Capital expenditure	-	-	32,213	67,003	67,003	67,003	-	22,419	-	11,539
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	14,610	14,610	14,610	-	-	80	12,614
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds				14,610	14,610	14,610	-	-	80	12,614
Financial position										
Total current assets	-	-	-	-	-	-	-	-	-	-
Total non current assets	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	-	-	-	-	-	-	-	-	-
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	-	-	-	3,531	3,531	3,531	97,309	38,349	-	-
Net cash from (used) investing	-	-	-	(50,017)	(50,017)	(50,017)	(57,713)	(173,304)	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end				(46,486)	(46,486)	(46,486)	41,958	(134,954)	(134,954)	(134,954)
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	18,771	14,510	10,038	17,107	14,407	14,407	-	18,480	27,099	36,226
Balance - surplus (shortfall)	(18,771)	(14,510)	(10,038)	(17,107)	(14,407)	(14,407)	-	(18,480)	(27,099)	(36,226)
Asset management										
Asset register summary (WDV)	-	-	32,213	67,003	67,003	67,003	-	22,419	-	11,539
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	0	0	0	0	0	0	0	-	-	-
Revenue cost of free services provided	-	-	807	838	838	838	838	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	35	39	35	37	37	37	31	31	24	16

Mpumalanga: Albert Luthuli(MP301) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>					126,174	126,174	126,174	159,494	-	-
Executive & Council					331	331	331	330		
Budget & Treasury Office					125,843	125,843	125,843	159,164		
Corporate Services										
<i>Community and Public Safety</i>					1,412	1,412	1,412	653	-	-
Community & Social Services					80	80	80	108		
Sport And Recreation					4	4	4	4		
Public Safety					527	527	527	541		
Housing										
Health					801	801	801			
<i>Economic and Environmental Services</i>					1,857	1,857	1,857	1,972	-	-
Planning and Development					42	42	42	48		
Road Transport					1,815	1,815	1,815	1,924		
Environmental Protection										
<i>Trading Services</i>					42,501	42,501	42,501	73,097	-	-
Electricity					29,518	29,518	29,518	52,631		
Water					8,793	8,793	8,793	16,619		
Waste Water Management					4,190	4,190	4,190	3,847		
Waste Management										
<i>Other</i>	4				1,911	1,911	1,911	2,647		
Total Revenue - Standard	2	-	-	-	173,855	173,855	173,855	237,863	-	-
Expenditure - Standard										
<i>Governance and Administration</i>					72,701	72,701	72,701	76,479	-	-
Executive & Council					31,737	31,737	31,737	35,776		
Budget & Treasury Office					40,964	40,964	40,964	40,703		
Corporate Services										
<i>Community and Public Safety</i>					30,171	30,171	30,171	36,843	-	-
Community & Social Services					15,238	15,238	15,238	16,441		
Sport And Recreation					4,300	4,300	4,300	4,726		
Public Safety					9,593	9,593	9,593	14,572		
Housing										
Health					1,040	1,040	1,040	1,104		
<i>Economic and Environmental Services</i>					8,461	8,461	8,461	12,835	-	-
Planning and Development					6,582	6,582	6,582	10,355		
Road Transport					1,879	1,879	1,879	2,481		
Environmental Protection										
<i>Trading Services</i>					59,125	59,125	59,125	76,292	-	-
Electricity					29,433	29,433	29,433	35,536		
Water					16,592	16,592	16,592	26,861		
Waste Water Management					13,100	13,100	13,100	13,895		
Waste Management										
<i>Other</i>	4				3,263	3,263	3,263	8,671		
Total Expenditure - Standard	3	-	-	-	173,721	173,721	173,721	211,120	-	-
Surplus/(Deficit) for the year		-	-	-	134	134	134	26,743	-	-

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Albert Luthuli(MP301) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework			
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue By Source												
Property rates	2	-	-	-	-	21,388	21,388	21,388	9,766	26,570	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	32,018	32,018	32,018	12,432	41,167	-	-
Service charges - water revenue	2	-	-	-	-	3,203	3,203	3,203	3,427	3,320	-	-
Service charges - sanitation revenue	2	-	-	-	-	6,687	6,687	6,687	1,262	6,371	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	134	134	134	16	1,894	-	-
Rental of facilities and equipment		-	-	-	-	306	306	306	471	135	-	-
Interest earned - external investments		-	-	-	-	4,271	4,271	4,271	3,674	15,781	-	-
Interest earned - outstanding debtors		-	-	-	-	10,358	10,358	10,358	16,089	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	494	494	494	106	540	-	-
Licences and permits		-	-	-	-	1,816	1,816	1,816	709	-	-	-
Agency services		-	-	-	-	165	165	165	-	-	-	-
Transfers recognised - operational		-	-	-	-	105,688	105,688	105,688	106,663	140,591	-	-
Other own revenue	2	-	-	-	-	(12,672)	(12,672)	(12,672)	6,989	1,494	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	-	173,855	173,855	173,855	161,606	237,863	-	-
Expenditure By Type												
Employee related costs	2	-	-	-	-	62,910	62,910	62,910	60,355	72,516	-	-
Remuneration of councilors		-	-	-	-	10,573	10,573	10,573	9,813	11,464	-	-
Debt impairment	3	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	19,113	19,113	19,113	11,097	21,535	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-	-
Contracts services		-	-	-	-	7,406	7,406	7,406	10,558	15,187	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4,5	-	-	-	-	73,719	73,719	73,719	44,329	90,418	-	-
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	173,721	173,721	173,721	136,151	211,120	-	-
Surplus/(Deficit)		-	-	-	-	134	134	134	25,455	26,743	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	25,742	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	134	134	134	51,197	26,743	-	-
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	-	134	134	134	51,197	26,743	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	134	134	134	51,197	26,743	-	-
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	134	134	134	51,197	26,743	-	-

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA3c

6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Albert Luthuli(MP301) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description R thousands	Ref 1	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	1,936	3,543	3,543	3,543	-	1,711	-	2,478
Executive & Council				105	233	233	233		456		214
Budget & Treasury Office					3,310	3,310	3,310		1,255		2,265
Corporate Services				1,831							
<i>Community and Public Safety</i>		-	-	776	6,042	6,042	6,042	-	5,959		3,081
Community & Social Services				303	2,708	2,708	2,708		2,102		
Sport And Recreation				48	60	60	60		195		342
Public Safety				425	3,274	3,274	3,274		3,663		2,739
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	7	190	190	190	-	790		100
Planning and Development				7	190	190	190		250		100
Road Transport									540		
Environmental Protection											
<i>Trading Services</i>		-	-	27,939	56,894	56,894	56,894	-	13,906		5,629
Electricity				11,604	17,496	17,496	17,496		6,392		3,800
Water				2,188	15,535	15,535	15,535		3,281		1,829
Waste Water Management				14,147	23,863	23,863	23,863		4,233		
Waste Management											
<i>Other</i>				1,556	335	335	335		53		250
Total Capital Expenditure - Standard	3	-	-	32,213	67,003	67,003	67,003	-	22,419	-	11,539
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
<i>Transfers recognised - capital</i>	4	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	5				14,610	14,610	14,610			80	12,614
Borrowing	6										
<i>Internally generated funds</i>											
Total Capital Funding	7	-	-	-	14,610	14,610	14,610	-	-	80	12,614

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Mpumalanga: Albert Luthuli(MP301) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description R thousands	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Albert Luthuli(MP301) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other					2,110	2,110	2,110	66,574	135,181		
Government - operating	1				101,910	101,910	101,910	177,022	269,466		
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees											
Finance charges					(100,489)	(100,489)	(100,489)	(68,726)	(160,962)		
Transfers and grants	1								(77,560)	(205,336)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	3,531	3,531	3,531	97,309	38,349	-	-
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets					(50,017)	(50,017)	(50,017)	(57,713)	(173,304)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(50,017)	(50,017)	(50,017)	(57,713)	(173,304)	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD					(46,486)	(46,486)	(46,486)	39,596	(134,954)	-	-
Cash/cash equivalents at the year begin:	2							2,362		(134,954)	(134,954)
Cash/cash equivalents at the year end:	2				(46,486)	(46,486)	(46,486)	41,958	(134,954)	(134,954)	(134,954)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Albert Luthuli(MP301) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description R thousands	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	32,213	67,003	67,003	67,003	22,419	-	11,539
Infrastructure - Road Transport				1,500	1,500	1,500	1,500	2,120		
Infrastructure - Electricity								4,802		
Infrastructure - Water								1,200		
Infrastructure - Sanitation				40,200	40,200	40,200	40,200	2,211		4,244
Infrastructure - Other										
Infrastructure		-	-	-	41,700	41,700	41,700	10,333	-	4,244
Community				1,831	16,846	16,846	16,846			3,800
Heritage assets										
Investment properties										
Other assets	6			30,382	8,457	8,457	8,457	12,087		3,495
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4	-	-	-	1,500	1,500	1,500	2,120	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	4,802		
Infrastructure - Electricity					-	-	-	1,200		
Infrastructure - Water					-	-	-			
Infrastructure - Sanitation					-	-	-			
Infrastructure - Other					-	-	-			
Infrastructure		-	-	-	40,200	40,200	40,200	2,211	-	4,244
Community			-	-	-	41,700	41,700	10,333	-	4,244
Heritage assets			-	-	1,831	16,846	16,846	16,846	-	3,800
Investment properties			-	-	-	-	-	-		
Other assets	6		-	-	30,382	8,457	8,457	8,457	12,087	3,495
Agricultural assets			-	-	-	-	-	-		
Biological assets			-	-	-	-	-	-		
Intangibles			-	-	-	-	-	-		
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	32,213	67,003	67,003	67,003	22,419	-	11,539
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5				1,500	1,500	1,500	2,120		
Infrastructure - Electricity					-	-	-	4,802		
Infrastructure - Water					-	-	-	1,200		
Infrastructure - Sanitation					-	-	-			
Infrastructure - Other					-	-	-			
Infrastructure			-	-	40,200	40,200	40,200	2,211	-	4,244
Community			-	-	-	41,700	41,700	10,333	-	4,244
Heritage assets			-	-	1,831	16,846	16,846	16,846	-	3,800
Investment properties			-	-	-	-	-	-		
Other assets	6		-	-	30,382	8,457	8,457	8,457	12,087	3,495
Agricultural assets			-	-	-	-	-	-		
Biological assets			-	-	-	-	-	-		
Intangibles			-	-	-	-	-	-		
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	32,213	67,003	67,003	67,003	22,419	-	11,539
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment										
Repairs and Maintenance by Asset Class	3									
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure			-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-
Other assets	6.7		-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	-	-	-	-	-	-
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description R thousands	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Household service targets	1									
<i>Water:</i>										
Piped water inside dwelling			11							
Piped water inside yard (but not in dwelling)			20							
Using public tap (at least min.service level)	2		8							
Other water supply (at least min.service level)	4		0							
<i>Minimum Service Level and Above sub-total</i>		-	39	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	39	-	-	-	-	-	-	-
<i>Sanitation/sewerage:</i>										
Flush toilet (connected to sewerage)			8							
Flush toilet (with septic tank)			0							
Chemical toilet										
Pit toilet (ventilated)			6							
Other toilet provisions (> min.service level)			3							
<i>Minimum Service Level and Above sub-total</i>		-	18	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	18	-	-	-	-	-	-	-
<i>Energy:</i>										
Electricity (at least min.service level)			36							
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	36	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	36	-	-	-	-	-	-	-
<i>Refuse:</i>										
Removed at least once a week	6		6	7	7	7	13	21	29	
<i>Minimum Service Level and Above sub-total</i>		6	-	6	7	7	7	13	21	29
Removed less frequently than once a week										
Using communal refuse dump			0							
Using own refuse dump			28							
Other rubbish disposal			0							
No rubbish disposal		35	11	35	37	37	31	31	24	16
<i>Below Minimum Service Level sub-total</i>		35	39	35	37	37	31	31	24	16
Total number of households	5	41	39	41	44	44	38	44	44	44
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)			1	1						
Electricity/other energy (50kwh per household per month)			1	1						
Refuse (removed at least once a week)			1	1						
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		0	0	0	0	0	0			
Sanitation (free sanitation service)		0	0	0	0	0	0			
Electricity/other energy (50kwh per household per month)		0	0	0	0	0	0			
Refuse (removed once a week)		0	0	0	0	0	0			
Total cost of FBS provided (minimum social package)		0	0	0	0	0	0	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)	15	18	20	21	21	21	21			
Electricity (kwh per household per month)	50	50	50	50	50	50	50			
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	807	838	838	838	-	-	-

References

1. Include services provided by another entity e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Albert Luthuli(MP301) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

R thousands	Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
				Section	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12
Funding measures													
Cash/cash equivalents at the year end - R'000	18(1)b	1		-	-	-	(46,486)	(46,486)	(46,486)	41,958	(134,954)	(134,954)	(134,954)
Cash + investments at the yr end less applications - R'000	18(1)b	2		(18,771)	(14,510)	(10,038)	(17,107)	(14,407)	(14,407)	-	(18,480)	(27,099)	(36,226)
Cash year end/monthly employee/supplier payments	18(1)b	3		-	-	-	(5.6)	(5.6)	(5.6)	5.5	(13.4)	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4		-	-	228,464	134	134	134	51,197	26,743	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5		(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(65.2%)	19.5%	(106.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6		0.0%	0.0%	0.0%	3.9%	3.9%	3.9%	189%	165.9%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8		0.0%	0.0%	0.0%	74.6%	74.6%	74.6%	0.0%	773.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Albert Luthuli(MP301) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Trend

Mpumalanga: Albert Luthuli(MP301) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010